CITY OF MINNEAPOLIS

MINNESOTA

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are restricted to expenditures for specific purposes. Included in the Special Revenue Funds are:

Arena Reserve - This fund is a holding fund for various finance plan revenues to be used for future costs relating to the acquisition and capital maintenance of the downtown sports, entertainment and health complex.

Board of Estimate and Taxation - This fund is used to account for the operations of the Board of Estimate and Taxation which issues and sells bonds, and establishes the maximum levies for the City, its Boards and Commissions

Community Development Agency - This fund is used to account for the general fund and the special revenue fund activities of the MCDA (a component unit of the City of Minneapolis).

Community Development Block Grant - This fund is used to account for the federal grants received under the Community Development Block Grant provisions.

Convention Center - This fund is used to account for the ownership, maintenance, and operation of the Minneapolis Convention Center, and the proceeds of the local sales and use taxes.

Convention Facilities Reserve - This fund is a holding fund for parking and sales tax revenues to be used for future capital maintenance needs of the existing Convention Center.

Employee Retirement - This fund is used to account for the tax levy proceeds and other sources of revenue for the MERF, MFDRA and MPRA retirement programs for some city employees.

Grants-Federal - This fund is used to account for all federal grants, except for the Community Development Block grant, which is accounted for in a separate fund.

Grants-Other - This fund is used to account for grants received from the State of Minnesota, Hennepin County, local governmental units, and private sources.

Municipal Building Commission - This fund is used to account for the cost of operating and maintaining the City Hall/County Court House building.

Police - This fund is used to account for the revenues and expenditures related to federal and state administrative forfeitures and the revenues and expenditures related to the regulation of lawful gambling in the City.

December 31, 2000													(In	Thousands
			Board of	Community	Community		Convention				Municipal			
	A	rena	Estimate and	Development	Development	Convention	Facilities	Employee	Grants-	Grants-	Building		2000	1999
	R	eserve	Taxation	Agency	Block Grant	Center	Reserve	Retirement	Federal	Other	Commission	Police	Total	Total
ASSETS														
Cash and cash equivalents	\$	3,363	\$ 110	\$ 31,066	\$ 52	\$ 5,311	\$ 3,766	\$ 366	\$ 11	\$ 1,303	\$ 1,506	\$ 426 \$	47,280	\$ 37,772
Denosits with fiscal agents		_	_	_	617	_	_	_	_	_	_	_	617	619

	Arena Reserve	Estimate and Taxation	Development Agency	Development Block Grant	Convention Center	Facilities Reserve	Employee Retirement	Grants- Federal	Grants- Other	Building Commission	Police	2000 Total	1999 Total
ASSETS	_												
Cash and cash equivalents	\$ 3,363	\$ 110	\$ 31,066		\$ 5,311	\$ 3,766	\$ 366	\$ 11	\$ 1,303	\$ 1,506	\$ 426 \$	47,280	\$ 37,772
Deposits with fiscal agents	-	-	-	617	-	-	-	-	-	-	-	617	619
Fund investments	-	-	39,923	-	-	-	-	-	-	-	-	39,923	40,193
Investments with trustees	-	-	30	-	-	-	-	-	-	-	-	30	199
Receivables:													
Accounts - net	-	-	1,433	3	4,423	-	-	120	593	477	22	7,071	7,038
Taxes:													
Current	-	-	-	-	-	-	10	-	-	4	-	14	71
Delinquent	-	2	-	-	-	-	137	-	-	42	-	181	239
Loans	-	-	418	1,167	2,541	-	-	-	-	-	-	4,126	7,457
Intergovernmental	-	-	785	3,618	-	-	354	4,407	1,672	-	-	10,836	8,829
Due from other funds	-	-	545	886	-	-	-	1	7	-	-	1,439	2,153
Interfund loans receivable	-	-	-	-	-	-	2,400	-	525	10	-	2,935	13,176
Advances to other funds	-	-	2,040	-	12,800	-	-	-	-	_	-	14,840	1,539
Inventories	-	_	6	-	-	-	-	-	-	_	_	6	
Prepaid items	-	_	26	-	_	-	_	-	5	_	_	31	27
Total assets	\$ 3,363	\$ 112	\$ 76,272	\$ 6,343	\$ 25,075	\$ 3,766	\$ 3,267	\$ 4,539	\$ 4,105	\$ 2,039	\$ 448 \$	129,329	
LIABILITIES AND FUND BALANCES													
Liabilities:													
Salaries payable	\$ -	\$ 7	\$ 405	\$ 69	\$ 266	\$ -	\$ -	\$ 73	\$ 93	\$ 149	\$ 33 \$	1,095	\$ 855
Accounts payable	-	_	2,632	606	840	-	-	1,356	812	429	79	6,754	8,448
Intergovernmental payable	-	_	9	-	-	-	-	17	-	_	-	26	81
Due to other funds	-	_	870	15	-	-	2,314	616	229	_	-	4,044	2,511
Due to component units	-	_	_	143	-	-	-	1,098	60	_	-	1,301	1,158
Interfund loans payable	-	_	_	2,400	-	-	-	525	-	_	-	2,925	1,030
Deposits held for others	-	_	1,010	-	1,057	-	_	-	_	_	37	2,104	2,407
Advances from other funds	-	_	1,017	-	-	-	_	_	_	_	_	1,017	18
Deferred revenue	_	2	236	2,954	2,541	_	137	854	2,600	42	_	9,366	8,327
Total liabilities			6,179	6,187	4,704	-		4,539	3,794	620	149	28,632	24,835
Fund balances:													
Reserved for:													
Encumbrances	-	-	5,753	-	33	-	-	=	-	-	-	5,786	3,572
Prepaid items	-	-	26	-	-	-	-	-	5	-	-	31	27
Loans	-	-	128	-	-	-	-	-	-	-	-	128	160
Advances	-	-	2,040	-	12,800	-	-	-	-	-	-	14,840	1,539
Future contingencies	-	-	-	-	-	-	816	-	-	-	-	816	2,465
Unreserved:													
Designated for:													
Neighborhood early learning centers	-	-	-	-	123	-	-	-	-	-	-	123	1,012
Urban renewal projects	-	-	-	156	-	-	-	=	-	-	=	156	1,109
Undesignated	3,363	103	62,146	-	7,415	3,766			306	1,419	299	78,817	84,597
Total fund balances	3,363	103	70,093	156	20,371	3,766	816	-	311	1,419	299	100,697	94,481
Total liabilities and fund balances	\$ 3,363	\$ 112	\$ 76,272	\$ 6,343	\$ 25,075	\$ 3,766	\$ 3,267	\$ 4,539	\$ 4,105	\$ 2,039	\$ 448 \$	129,329	\$ 119,316

AND CHANGES IN FUND BALANCES
For the fiscal year ended December 31, 2000

		Board of	Community	Community		Convention				Municipal			
	Arena	Estimate and	•	Development	Convention		Employee	Grants-	Grants-	Building		2000	1999
	Reserve	Taxation	Agency	Block Grant	Center	Reserve	Retirement	Federal	Other	Commission	Police	Total	Total
REVENUES:													
Taxes	\$	- \$ 108	\$ -	\$ -	\$ 48,325	\$ -	\$ 5,111	\$ -	\$ 64	\$ 2,426		56,385	\$ 54,061
Licenses and permits			-	-	-	-	-	-	-	-	186	186	130
Intergovernmental revenues		- 112	4,443	19,301	-	-	5,773	12,418	8,360	875	-	51,282	53,181
Charges for services and sales			9,436	-	2,416	-	-	-	-	3,065	-	14,917	15,164
Fines and forfeits			-	-	-	-	500	-	-	-	690	1,190	1,308
Interest	308	-	2,115	462	1,795	-	-	53	52	-	-	4,785	2,272
Miscellaneous revenues			9,199	859	6,957	-	-	-	667	71	114	17,867	16,321
Total revenues	308	3 220	25,193	20,622	59,493	-	11,384	12,471	9,143	6,437	1,341	146,612	142,437
EXPENDITURES:													
Current:													
General government		- 205	-	2,551	291	-	-	2,537	1,671	6,479	-	13,734	14,386
Public safety			-	116	-	-	-	2,428	509	-	1,322	4,375	5,080
Highways and streets			-	-	-	-	-	109	-	-	-	109	19
Health and welfare			-	3,703	-	-	-	6,205	7,234	-	-	17,142	15,683
Economic development			-	1,650	20,042	-	-	-	-	-	-	21,692	19,484
Urban redevelopment and housing			35,232	-	-	-	-	-	-	-	-	35,232	38,061
Total expenditures		- 205	35,232	8,020	20,333	-	-	11,279	9,414	6,479	1,322	92,284	92,713
Excess (deficiency) of revenues over													
(under) expenditures	308	3 15	(10,039)	12,602	39,160	-	11,384	1,192	(271)	(42)	19	54,328	49,724
OTHER FINANCING SOURCES (USES):													
Operating transfers from other funds	2,776	5 -	25,304	_	713	950	_	71	288	_	_	30,102	43,477
Operating transfers (to) other funds	(5,430		(1,594)				(11,994)	(1,263)	(108)	_	(71)	(76,687)	,
Operating transfers to component units	(5,430		-	(488)		- (4,212)	(1,039)	-	-	-	-	(1,527)	
Total other financing sources (uses)	(2,654	1) -	23,710	(13,555)	(38,235)	(3,262)	(13,033)	(1,192)	180		(71)	(48,112)	(10,778)
Excess (deficiency) of revenues and other													
financing sources over (under) expenditures													
and other financing uses	(2,346	5) 15	13,671	(953)	925	(3,262)	(1,649)	-	(91)	(42)	(52)	6,216	38,946
Fund balances - January 1	5,709	88	56,422	1,109	19,446	7,028	2,465		402	1,461	351	94,481	55,535
Fund balances - December 31	\$ 3,363	3 \$ 103	\$ 70,093	\$ 156	\$ 20,371	\$ 3,766	\$ 816	\$ -	\$ 311	\$ 1,419	\$ 299 \$	100,697	\$ 94,481

	2	2000	1999
ASSETS			
Cash and cash equivalents	\$	3,363	\$ 659
Deposits with fiscal agents		-	-
Fund investments		-	-
Investments with trustees		-	-
Receivables:			
Accounts - net		-	-
Taxes:			
Current		-	-
Delinquent		-	-
Loans		-	-
Intergovernmental		-	-
Due from other funds		-	-
Interfund loans receivable		-	5,050
Advances to other funds		-	-
Inventories		-	
Prepaid items		<u>-</u>	-
Total assets	\$	3,363	\$ 5,709
LIABILITIES AND FUND BALANCES			
Liabilities:			
Salaries payable		-	-
Accounts payable		-	-
Intergovernmental payable		-	-
Due to other funds		-	•
Due to component units		-	-
Interfund loans payable		-	•
Deposits held for others		-	-
Advances from other funds		-	-
Deferred revenue		<u> </u>	<u> </u>
Total liabilities			-
Fund balances:			
Reserved for:			
Encumbrances		_	_
Prepaid items		_	_
Loans		_	_
Advances			_
Future contingencies		_	_
Unreserved:	÷	_	
Designated for:			
Neighborhood early learning centers		٠.	_
Urban renewal projects		-	<u>-</u>
Undesignated		3,363	5,709
Total fund balances		3,363	5,709
Total liabilities and fund balances	\$		\$ 5,709
रणका प्रविणात्रास्य वास्य स्थाय प्रविद्यारस्य	¥	3,303	ψ J,109

ARENA RESERVE SPECIAL REVENUE FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the fiscal year ended December 31, 2000

(In	Tho	ousand	ls)

		2000			
	David	A -41	Variance Favorable	•	1999
DOVENIUS	 Budget	Actual	(Unfavorable)		Actual
REVENUES: Interest	 - \$	308	\$ 308	\$_	155
Total revenues	 	308	308		155
Excess of revenues over (under) expenditures	 _	308	308		155
OTHER FINANCING SOURCES (USES):					
Operating transfers from other funds	2,054	2,776	722		2,100
Operating transfers (to) other funds	 (5,430)	(5,430)			
Total other financing sources (uses)	 (3,376)	(2,654)	722		2,100
Excess of revenues and other financing sources over	(3,376)	(2,346)	1,030		2,255
. Fund balance - January 1	 5,709	5,709			3,454
Fund balance - December 31	\$ 2,333 \$	3,363	\$ 1,030	\$	5,709

ASSETS S 110 \$ 97 Deposits with fiscal agents 5 110 \$ 97 Pund investments 5 1 6 - Investments with trustees 8 7 8 -			2000	1999
Cash and cash equivalents \$ 110 \$ 97 Deposits with fiscal agents - - Fund investments - - Investments with trustees - - Receivables: - - Receivables: - - Accounts - net - - - Taxes: - - - Current - - - - Delinquent - - - - - Intergovernmental -	ASSETS			1///
Deposits with fiscal agents		\$	110	\$ 97
Fund investments -		•	_	· · ·
Necestivables:			-	-
Receivables: Accounts net 5 6 Taxes: ————————————————————————————————————			-	-
Accounts - net - 1 Taxes: - 1 Current - 2 2 Delinquent 2 - - Intergovernmental - - - Due from other funds - - - Interfund loans receivable - - - Advances to other funds - - - Inventories - - - Prepaid items - - - Prepaid items - - - Total assets \$ 12 \$ 100 LABILITIES AND FUND BALANCES Labilities -				
Taxes: 1 Current 2 2 2 Delinquent 2 2 2 Loans - - - Intergovernmental - - - Due from other funds - - - Interfund loans receivable - - - Advances to other funds - - - Inventories - - - Prepaid items - - - Total assets - - - Salaries payable - - - Salaries payable - - - Intergovernmental payable - - - Due to other funds - - -			_	
Current 1 1 Delinquent 2 2 2 2 2 2 1 2 3				
Delinquent 2 2 Loans - - Intergovernmental - - Due from other funds - - Interfund loans receivable - - Advances to other funds - - Inventories - - Prepaid items - - Total assets * * * LIABILITIES AND FUND BALANCES * * * LIABILITIES AND FUND BALANCES *			-	1
Loans			2	
Intergovernmental			_	-
Due from other funds -			_	_
Interfund loans receivable			-	-
Advances to other funds - - Inventories - - Prepaid items - - Total assets \$ 112 \$ 100 LIABILITIES AND FUND BALANCES Liabilities: Salaries payable - - - Accounts payable - - - - Accounts payable -			-	-
Prepaid items - <			_	-
Prepaid items - <			-	-
Total assets \$ 112 \$ 100 LIABILITIES AND FUND BALANCES Liabilities: Salaries payable \$ 7			_	-
LIABILITIES AND FUND BALANCES Liabilities: S 7 \$ 7 Salaries payable \$ 7 \$ 7 Accounts payable - - - Due to other funds - - - Due to component units - - - Interfund loans payable - - - Deposits held for others - - - Advances from other funds - - - Deferred revenue 2 2 2 Total liabilities 9 12 Fund balances: Reserved for: - - Encumbrances - - Prepaid items - - Loans - - Advances - - Future contingencies - - Unreserved: - - Designated for: - - Neighborhood early learning centers<		\$	112 \$	3 100
Liabilities: Salaries payable \$ 7 \$ 7 Accounts payable - - 3 Intergovernmental payable - - Due to other funds - - Due to component units - - Interfund loans payable - - Deposits held for others - - Advances from other funds - - Deferred revenue 2 2 Total liabilities 9 12 Fund balances: Reserved for: - - Encumbrances - - Prepaid items - - Loans - - Advances - - Future contingencies - - Unreserved: - - Designated for: - - Neighborhood early learning centers - - Urban renewal projects - - Undesignated <td>,</td> <td></td> <td></td> <td></td>	,			
Liabilities: Salaries payable \$ 7 \$ 7 Accounts payable - - 3 Intergovernmental payable - - Due to other funds - - Due to component units - - Interfund loans payable - - Deposits held for others - - Advances from other funds - - Deferred revenue 2 2 Total liabilities 9 12 Fund balances: Reserved for: - - Encumbrances - - Prepaid items - - Loans - - Advances - - Future contingencies - - Unreserved: - - Designated for: - - Neighborhood early learning centers - - Urban renewal projects - - Undesignated <td>LIABILITIES AND FUND BALANCES</td> <td></td> <td></td> <td></td>	LIABILITIES AND FUND BALANCES			
Salaries payable \$ 7 \$ 7 Accounts payable - 3 Intergovernmental payable - - Due to other funds - - Due to component units - - Interfund loans payable - - Deposits held for others - - Advances from other funds - - Deferred revenue 2 2 Total liabilities 9 12 Fund balances: Reserved for: - - Encumbrances - - Prepaid items - - Loans - - Advances - - Future contingencies - - Unreserved: - - Designated for: - - Neighborhood early learning centers - - Urban renewal projects - - Undesignated 103 88 Total fund balances				
Accounts payable - 3 Intergovernmental payable - - Due to other funds - - Due to component units - - Interfund loans payable - - Deposits held for others - - Advances from other funds - - Deferred revenue 2 2 Total liabilities 9 12 Fund balances: Reserved for: - - Encumbrances - - Prepaid items - - Loans - - Advances - - Future contingencies - - Unreserved: - - Designated for: - - Neighborhood early learning centers - - Urban renewal projects - - Undesignated 103 88 Total fund balances 103 88		. \$	7 9	5 7
Intergovernmental payable - - Due to other funds - - Due to component units - - Interfund loans payable - - Deposits held for others - - Advances from other funds - - Deferred revenue 2 2 Total liabilities 9 12 Fund balances: Reserved for: - - Encumbrances - - Prepaid items - - Loans - - Advances - - Future contingencies - - Unreserved: - - Designated for: - - Neighborhood early learning centers - - Urban renewal projects - - Undesignated 103 88 Total fund balances 103 88	• •	•	-	
Due to other funds - - Due to component units - - Interfund loans payable - - Deposits held for others - - Advances from other funds - - Deferred revenue 2 2 Total liabilities 9 12 Fund balances: Reserved for: - - Encumbrances - - Prepaid items - - Loans - - Advances - - Future contingencies - - Unreserved: - - Designated for: - - Neighborhood early learning centers - - Urban renewal projects - - Undesignated 103 88 Total fund balances 103 88			-	-
Due to component units - - Interfund loans payable - - Deposits held for others - - Advances from other funds - - Deferred revenue 2 2 Total liabilities 9 12 Fund balances: Reserved for: - - Encumbrances - - Prepaid items - - Loans - - Advances - - Future contingencies - - Unreserved: - - Designated for: - - Neighborhood early learning centers - - Urban renewal projects - - Undesignated 103 88 Total fund balances 103 88			_	_
Interfund loans payable - - Deposits held for others - - Advances from other funds - - Deferred revenue 2 2 Total liabilities 9 12 Fund balances: Reserved for: - - Encumbrances - - Prepaid items - - Loans - - Advances - - Future contingencies - - Unreserved: - - Designated for: - - Neighborhood early learning centers - - Urban renewal projects - - Undesignated 103 88 Total fund balances 103 88			-	-
Deposits held for others - - Advances from other funds - - Deferred revenue 2 2 Total liabilities 9 12 Fund balances: Reserved for: - - Encumbrances - - Prepaid items - - Loans - - Advances - - Future contingencies - - Unreserved: - - Designated for: - - Neighborhood early learning centers - - Urban renewal projects - - Undesignated 103 88 Total fund balances 103 88			-	-
Advances from other funds - - Deferred revenue 2 2 Total liabilities 9 12 Fund balances: Reserved for: - - Encumbrances - - Prepaid items - - Loans - - Advances - - Future contingencies - - Unreserved: - - Designated for: - - Neighborhood early learning centers - - Urban renewal projects - - Undesignated 103 88 Total fund balances 103 88			-	_
Deferred revenue 2 2 Total liabilities 9 12 Fund balances: Reserved for: Encumbrances - - Prepaid items - - Loans - - Advances - - Future contingencies - - Unreserved: - - Designated for: - - Neighborhood early learning centers - - Urban renewal projects - - Undesignated 103 88 Total fund balances 103 88			_	-
Fund balances: 9 12 Fund balances: Reserved for: - - Encumbrances - - Prepaid items - - Loans - - Advances - - Future contingencies - - Unreserved: - - Designated for: - - Neighborhood early learning centers - - Urban renewal projects - - Undesignated 103 88 Total fund balances 103 88			2	2
Fund balances: Reserved for: - <td></td> <td></td> <td></td> <td>12</td>				12
Reserved for: - - Encumbrances - - Prepaid items - - Loans - - Advances - - Future contingencies - - Unreserved: - - Designated for: - - Neighborhood early learning centers - - Urban renewal projects - - Undesignated 103 88 Total fund balances 103 88		-		
Encumbrances - - Prepaid items - - Loans - - Advances - - Future contingencies - - Unreserved: - - Designated for: - - Neighborhood early learning centers - - Urban renewal projects - - Undesignated 103 88 Total fund balances 103 88	Fund balances:			
Prepaid items - - Loans - - Advances - - Future contingencies - - Unreserved: - - Designated for: - - Neighborhood early learning centers - - Urban renewal projects - - Undesignated 103 88 Total fund balances 103 88	Reserved for:			
Loans - - Advances - - Future contingencies - - Unreserved: - - Designated for: - - Neighborhood early learning centers - - Urban renewal projects - - Undesignated 103 88 Total fund balances 103 88	Encumbrances		-	•
Advances - - Future contingencies - - Unreserved: - - Designated for: - - Neighborhood early learning centers - - Urban renewal projects - - Undesignated 103 88 Total fund balances 103 88	Prepaid items		-	-
Future contingencies - - Unreserved: - - Designated for: - - Neighborhood early learning centers - - Urban renewal projects - - Undesignated 103 88 Total fund balances 103 88	Loans		-	•
Unreserved: Designated for: Neighborhood early learning centers - - Urban renewal projects - - Undesignated 103 88 Total fund balances 103 88	Advances		•	-
Designated for: Neighborhood early learning centers - - Urban renewal projects - - Undesignated 103 88 Total fund balances 103 88	Future contingencies		-	-
Neighborhood early learning centers - - Urban renewal projects - - Undesignated 103 88 Total fund balances 103 88	Unreserved:			
Neighborhood early learning centers - - Urban renewal projects - - Undesignated 103 88 Total fund balances 103 88	Designated for:			
Urban renewal projects - - Undesignated 103 88 Total fund balances 103 88	Neighborhood early learning centers		-	•
Undesignated 103 88 Total fund balances 103 88			-	-
Total fund balances 103 88			103	88
	Total liabilities and fund balances	\$		

CITY OF MINNEAPOLIS, MINNESOTA Statement B-6

BOARD OF EST. AND TAXATION SPECIAL REVENUE FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the fiscal year ended December 31, 2000

				2000			
	Budget Actual		Actual	Variance Favorable (Unfavorable)	-	1999 Actual	
REVENUES:				<u>-</u>			
Taxes:							
General property tax	\$	88	\$	92	\$ 4	\$	88
Fiscal disparities		16		16	-		16
Total taxes		104		108	4		104
Intergovernmental revenues:							
State grants and shared revenues		112		112	-		106
Total revenues		216		220	4		210
EXPENDITURES:							
Current:							
General government:							
Personal services		194		190	4		189
Contractual services		8		5	3		3
Other		15		10	5		14
Total general government		217		205	12		206
Total expenditures		217		205	12		206
Excess (deficiency) of revenues over (under) expenditures		(1)		15	16		4
Fund balance - January 1		88		88	-		84
Fund balance - December 31	\$	87	\$	103	\$ 16	\$	88

COMMUNITY DEVELOPMENT AGENCY SPECIAL REVENUE FUND BALANCE SHEET

Decemb	er 31.	. 2000

		2000		1999
ASSETS				
Cash and cash equivalents	\$	31,066	\$	15,643
Fund investments		39,923		40,193
Investments with trustees		30		199
Receivables:				
Accounts - net		1,433		586
Taxes:				
Current		-		-
Delinquent		-		-
Loans		418		1,915
Intergovernmental		785		951
Due from other funds		545		2,015
Interfund loans receivable		-		21
Advances to other funds		2,040		1,539
Inventories		6		4
Prepaid items		26		26
Total assets	\$	76,272	\$	63,092
				
LIABILITIES AND FUND BALANCES				
Liabilities:				
Salaries payable	\$	405	\$	213
Accounts payable	•	2,632	•	4,249
Intergovernmental payable		9		57
Due to other funds		870		583
Due to component units		-		-
Interfund loans payable		-		-
Deposits held for others		1,010		1,123
Advances from other funds		1,017		18
Deferred revenue		236		427
Total liabilities		6,179		6,670
Total Habilities	*	0,175		0,070
Fund balances:				
Reserved for:				
Encumbrances		5,753		3,487
Prepaid items		26		26
Loans		128		160
Advances		2,040		1,539
Future contingencies		2,040		1,557
Unreserved:		_		-
Designated for:				
_				
Neighborhood early learning centers		-		-
Urban renewal projects		- 60 146		51 210
Undesignated	 -	62,146		51,210
Total fund balances	Φ	70,093	<u> </u>	56,422
Total liabilities and fund balances	\$	76,272	\$	63,092

COMMUNITY DEVELOPMENT AGENCY SPECIAL REVENUE FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Fund balance - December 31

			2000	<u> </u>	
	Budget		Actual	Variance Favorable (Unfavorable)	1999 Actual
REVENUES:	Duaget		Actual	(Chiavorabic)	Actual
Intergovernmental revenues:					
Federal grantor agencies	\$ 274	\$	295	\$ 21	\$ 38
State grants and shared revenues	6,720)	1,970	(4,750)	1,424
Other local grants			2,178	2,178	1,696
Total intergovernmental revenues	6,994		4,443	(2,551)	3,158
Charges for services and sales	8,776		9,436	660	9,162
Interest	1,456	<u> </u>	2,115	659	788
Miscellaneous revenues:					
Rents and commissions	154		224	70	66
Sale of land	3,120)	4,079	959	2,484
Loan principal recapture	5,195		4,658	(537)	3,751
Contributions from private sources	-		87	87	248
Other	237	'	151	(86)	1,555
Total miscellaneous revenues	8,706	1	9,199	493	8,104
Total revenues	25,932		25,193	(739)	21,212
EXPENDITURES:					
Current:					
Urban redevelopment and housing:			5 7700	104	
Personal services	5,894		5,700	194	5,564
Contractual services	8,502		7,363 784	1,139	7,554 551
Other Capital outlay	930 54,521		21,385	146 33,136	24,392
Total urban redevelopment and housing	69,847	,	35,232	34,615	38,061
Total expenditures	69,847		35,232	34,615	38,061
Excess (deficiency) of revenues over (under) expenditures	(43,915	<u>)</u>	(10,039)	33,876	(16,849
OTHER FINANCING SOURCES (USES):					
Operating transfers from other funds	20,646	<u>.</u>	25,304	4,658	56,851
Operating transfers (to) other funds	(1,911		(1,594)		(6,987
Total other financing sources (uses)	18,735		23,710	4,975	49,864
Excess (deficiency) of revenues and other financing sources					
over (under) expenditures and other financing uses	(25,180))	13,671	38,851	33,015
Fund balance - January 1	56,422	<u>!</u> _	56,422		23,407

31,242 \$

70,093 \$

38,851 \$

56,422

COMMUNITY DEVELOPMENT BLOCK GRANT SPECIAL REVENUE FUND BALANCE SHEET

December 31, 2000

-		1999		
ASSETS				
Cash and cash equivalents	\$	52	\$	481
Deposits with fiscal agents		617		619
Fund investments		-		-
Investments with trustees		-		-
Receivables:				
Accounts - net		3		3
Taxes:				
Current		-		_
Delinquent		_		-
Loans		1,167		2,029
Intergovernmental		3,618		2,386
Due from other funds		886		71
Interfund loans receivable		-		-
Advances to other funds		-		-
Inventories		-		-
Prepaid items		-		-
Total assets	\$	6,343	\$	5,589
LIABILITIES AND FUND BALANCES	•			
Liabilities:				
Salaries payable	\$	69	\$	67
Accounts payable	•	606	•	882
Intergovernmental payable		-		-
Due to other funds		15		883
Due to component units		143		-
Interfund loans payable		2,400		_
Deposits held for others		_,		_
Advances from other funds		-		_
Deferred revenue		2,954		2,648
Total liabilities		6,187		4,480
Fund balances:				
Reserved for:				
Encumbrances		-		-
Prepaid items		_		-
Loans		-		-
Advances		_		_
Future contingencies		_		_
Unreserved:				
Designated for:				
Neighborhood early learning centers		_		-
Urban renewal projects		156		1,109
Undesignated		-		-,205
Total fund balances		156		1,109
Total liabilities and fund balances	\$	6,343	\$	5,589
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COMMUNITY DEVELOPMENT BLOCK GRANT SPECIAL REVENUE FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the fiscal year ended December 31, 2000

(In	Thousa	(shn
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For the liscal year ended December 31, 2000				2000		(1)	i i iiousaiius)
•	Budget			2000 Actual	Variance Favorable (Unfavorable)		1999 Actual
REVENUES:				<u></u>			
Intergovernmental revenues:							
Federal grantor agencies		23,809	\$	19,301	\$	(4,508) \$	22,902
Charges for services and sales						_	6
Interest		_	··	462		462	493
Miscellaneous revenues:							
UDAG recapture		600		859		259	984
Total revenues		24,409		20,622	-··	(3,787)	24,385
EXPENDITURES:							
Current:							
General government:		304		304			307
Civil rights Coordinator-Grants and special projects		5,620		304 886		4,734	511
Coordinator-Grants and special projects Coordinator-Finance		425		261		164	297
Coordinator-Licenses and consumer services		425		201		-	358
Planning		1,102		1,047		55	941
Public works-general services		162		53		109	266
Total general government		7,613		2,551		5,062	2,680
Public safety: Coordinator-Inspections		469		116		353	316
Health and welfare: Health and family support		6,466		3,703		2,763	3,621
Economic development:							
CDBG program community services		4,561		1,650		2,911	1,511
Total expenditures		19,109		8,020		11,089	8,128
Excess of revenues over (under) expenditures		5,300		12,602		7,302	16,257
							(continued)

COMMUNITY DEVELOPMENT BLOCK GRANT SPECIAL REVENUE FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

CITY OF MINNEAPOLIS, MINNESOTA Statement B-10 (Continued)

For the fiscal year ended December 31, 2000

		2000				
·	Bu	dget	Actual	Variance Favorable (Unfavorable)	1999 Actual	
OTHER FINANCING SOURCES (USES):				(0		
Operating transfers (to) other funds		(13,595)	(13,067)	528	(14,522)	
Transfers (to) component units		(408)	(488)	(80)	(1,109)	
Total other financing sources (uses)		(14,003)	(13,555)	448	(15,631)	
Excess (deficiency) of revenues and other financing sour over (under) expenditures and other financing uses	rces	(8,703)	(953)	7,750	626	
Fund balance - January 1		1,109	1,109		483	
Fund balance - December 31	\$	(7,594) \$	156	\$ 7,750	\$ 1,109	



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CONVENTION CENTER SPECIAL REVENUE FUND BALANCE SHEET December 31, 2000

		1999		
ASSETS			 	
Cash and cash equivalents	\$	5,311	\$ 15,000	
Deposits with fiscal agents		-	-	
Fund investments		-	-	
Investments with trustees		-	-	
Receivables:				
Accounts - net		4,423	5,515	
Taxes:				
Current		-	-	
Delinquent		-	-	
Loans		2,541	3,513	
Intergovernmental		=	=	
Due from other funds		-	-	
Interfund loans receivable		-	-	
Advances to other funds		12,800	-	
Inventories		-	-	
Prepaid items				
Total assets	\$	25,075	\$ 24,028	
LIABILITIES AND FUND BALANCES				
Liabilities:				
Salaries payable	\$	266	\$ 262	
Accounts payable		840	738	
Intergovernmental payable		-	-	
Due to other funds		-	-	
Due to component units		-	-	
Interfund loans payable		-	-	
Deposits held for others		1,057	1,169	
Advances from other funds		· -	•	
Deferred revenue		2,541	2,413	
Total liabilities		4,704	4,582	
Fund balances:				
Reserved for:				
Encumbrances		33	31	
Prepaid items		-	-	
Loans		-	-	
Advances		12,800	-	
Future contingencies		-	-	
Unreserved:				
Designated for:		-		
Neighborhood early learning centers		123	1,012	
Urban renewal projects		-	-	
Undesignated	_	7,415	 18,403	
Total fund balances		20,371	 19,446	
Total liabilities and fund balances	\$	25,075	\$ 24,028	

CONVENTION CENTER SPECIAL REVENUE FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the fiscal year ended December 31, 2000

		· · · · · · · · · · · · · · · · · · ·		2000			
		Budget		Actual	Variance Favorable (Unfavorable)	•	1999 Actual
REVENUES:					(0)		
Taxes:							
Sales and use tax	\$	26,000	\$	27,391	\$ 1,391	\$	25,608
Entertainment tax		6,500		7,071	571		6,596
Food tax		7,400		8,113	713		7,278
Liquor tax		2,700		2,767	67		2,463
Lodging tax		2,900		2,983	83		2,854
Total taxes		45,500		48,325	2,825		44,799
Charges for services and sales		3,115		2,416	(699)		2,940
Interest	<u></u>	925		1,795	870		686
Miscellaneous revenues:							
Rents and commissions		5,312		4,857	(455)		5,067
Privileges		1,700		1,898	198		1,778
Other		105		202	97		81
Total miscellaneous revenues		7,117		6,957	(160)		6,926
Total revenues		56,657		59,493	2,836		55,351
CURRENT EXPENDITURES:							
General government:							
Coordinator-Finance		238		225	13		233
Coordinator-Human resources		50		50	-		48
Miscellaneous: Retiree incentive		17		16	1		14
Total general government		305	<u>, ,</u>	291	14		295
Economic development:							
Community services		1,989		1,989	-		1,100
Convention and visitors association		5,005		5,005	-		4,494
Convention center		13,999		12,528	1,471		11,802
Convention center completion		546		520	26		577
Total economic development		21,539		20,042	1,497		17,973
Total expenditures		21,844		20,333	1,511		18,268
Excess of revenues over (under) expenditures		34,813		39,160	4,347		37,083
							(continued)

CONVENTION CENTER SPECIAL REVENUE FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL For the fiscal year ended December 31, 2000

CITY OF MINNEAPOLIS, MINNESOTA
Statement B-12
(Continued)
(In Thousands)

	Budget	Actual	Variance Favorable (Unfavorable)	1999 Actual
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds	713	713	-	-
Operating transfers (to) other funds	(43,201)	(38,948)	4,253	(37,668)
Total other financing sources (uses)	(42,488)	(38,235)	4,253	(37,668)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(7,675)	925	8,600	(585)
Fund balance - January 1	19,446	19,446		20,031
Fund balance - December 31	\$ 11,771 \$	20,371	\$ 8,600	\$ 19,446

-		2000	1999
ASSETS			
Cash and cash equivalents	\$	3,766 \$	28
Deposits with fiscal agents		-	-
Fund investments		-	-
Investments with trustees		-	-
Receivables:		-	
Accounts - net		-	-
Taxes:		-	
Current		-	-
Delinquent		-	_
Loans		-	-
Intergovernmental		-	-
Due from other funds		-	•
Interfund loans receivable		-	7,000
Advances to other funds		-	•
Inventories		-	-
Prepaid items		-	•
Total assets	\$	3,766 \$	7,028
LIABILITIES AND FUND BALANCES			
Liabilities:			
Salaries payable		-	-
Accounts payable		-	-
Intergovernmental payable		-	-
Due to other funds		-	-
Due to component units		-	-
Interfund loans payable		-	-
Deposits held for others		-	-
Advances from other funds		-	-
Deferred revenue		-	-
Total liabilities	***************************************	<u>-</u>	-
Fund balances:			
Reserved for:			
Encumbrances		-	-
Prepaid items		-	-
Loans		-	-
Advances		-	-
Future contingencies		•	-
Unreserved:			
Designated for:			
Neighborhood early learning centers		-	-
Urban renewal projects		-	-
Undesignated		3,766	7,028
Total fund balances		3,766	7,028
Total liabilities and fund balances	\$	3,766 \$	7,028

CONVENTION FACILITIES RESERVE SPECIAL REVENUE FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

CITY OF MINNEAPOLIS, MINNESOTA Statement B-14

For the fiscal year ended December 31, 2000

	2000					
		Budget	Actual	Variance Favorable (Unfavorable)		1999 Actual
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	\$	950 \$	950	\$ -	\$	950
Oerating transfers (to) other funds		(4,212)	(4,212)	-		
Total other financing sources (uses)		(3,262)	(3,262)	<u> </u>		950
Excess of revenues and other financing sources over (under) expenditures and other financing uses		(3,262)	(3,262)	-		950
Fund balance - January 1		7,028	7,028	<u>-</u>		6,078
Fund balance - December 31	\$	3,766 \$	3,766	\$ -	\$	7,028

		2000		1999
ASSETS				
Cash and cash equivalents	\$	366	\$	2,449
Deposits with fiscal agents		-		-
Fund investments		-		-
Investments with trustees		-		-
Receivables:				
Accounts - net		-		-
Taxes:				
Current		10		53
Delinquent		137		188
Loans		-		-
Intergovernmental		354		193
Due from other funds		-		-
Interfund loans receivable		2,400		_
Advances to other funds		-		-
Inventories		-		-
Prepaid items		-		-
Total assets	\$	3,267	\$	2,883
LIABILITIES AND FUND BALANCES				
Liabilities:				
Salaries payable	\$	-	\$	
Accounts payable		-		-
Intergovernmental payable		-		_
Due to other funds		2,314		230
Due to component units		· -		_
Interfund loans payable		_		_
Deposits held for others		-		-
Advances from other funds		-		-
Deferred revenue		137		188
Total liabilities		2,451		418
Fund balances:				
Reserved for:				
Encumbrances		-		_
Prepaid items		-		_
Loans		-		_
Advances		-		-
Future contingencies		816		2,465
Unreserved:				•
Designated for:				
Neighborhood early learning centers		_		-
Urban renewal projects		_		-
Undesignated		_		-
Total fund balances		816	········	2,465
Total liabilities and fund balances	\$	3,267	\$	2,883
TAME WELLIAMA SILE TRIES ASSESSED.	*	3,207	<u> </u>	2,003

EMPLOYEE RETIREMENT SPECIAL REVENUE FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the fiscal year ended December 31, 2000

~				
(ln	The	11159	nds	•

	2000						 1999	
		Budget		Actual	Varia Favoi (Unfavo	rable	Actual	
REVENUES:		Dauget		Actual	(Cinavi	orable)	 Actual	
Taxes:								
General property tax	\$	4,222	\$	4,297	\$	75	\$ 5,401	
Property tax increment		, -		54	·	54	46	
Fiscal disparities		762		760		(2)	985	
Total taxes		4,984		5,111		127	 6,432	
Intergovernmental revenues:								
State grants and shared revenues		6,406		5,773		(633)	 5,001	
Fines and forfeits				500		500	 800	
Total revenues		11,390		11,384		(6)	12,233	
OTHER FINANCING SOURCES (USES):								
Operating transfers (to) other funds		(11,940)		(11,994)		(54)	(8,634)	
Transfers (to) component units		(2,034)		(1,039)		995	 (1,134)	
Total other financing sources (uses)		(13,974)		(13,033)		941	 (9,768)	
Excess of revenues and other financing sources								
over (under) expenditures and other financing uses		(2,584)		(1,649)		935	2,465	
Fund balance - January 1		2,465		2,465		+	 	
Fund balance - December 31	\$	(119)	\$	816	\$	935	\$ 2,465	

GRANTS-FEDERAL SPECIAL REVENUE FUND COMBINING BALANCE SHEET December 31, 2000

	-	2000	1999		
ASSETS					
Cash and cash equivalents	\$	11	\$ 4		
Deposits with fiscal agents		-	-		
Fund investments		-	-		
Investments with trustees		-	-		
Receivables:					
Accounts - net		120	-		
Taxes:					
Current		-	-		
Delinquent		-	•		
Loans		-	•		
Intergovernmental		4,407	4,367		
Due from other funds		1	63		
Interfund loans receivable		-	-		
Advances to other funds		-	-		
Inventories		-	-		
Prepaid items					
Total assets	\$	4,539	\$ 4,434		
LIABILITIES AND FUND BALANCES					
Liabilities:					
Salaries payable		73	87		
Accounts payable		1,356	1,143		
Intergovernmental payable		17	•		
Due to other funds		616	611		
Due to component units		1,098	1,098		
Interfund loans payable		525	1,030		
Deposits held for others		_	· <u>-</u>		
Advances from other funds		_			
Deferred revenue		854	465		
Total liabilities		4,539	 4,434		
Fund balances:					
Reserved for:					
Encumbrances		-	-		
Prepaid items		-	-		
Loans		-	-		
Advances		-	-		
Future contingencies		-	-		
Unreserved:					
Designated for:					
Neighborhood early learning centers		-	-		
Urban renewal projects		-	-		
Undesignated		-	-		
Total fund balances			 		
Total liabilities and fund balances	\$	4,539	\$ 4,434		

GRANTS-FEDERAL SPECIAL REVENUE FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the fiscal year ended December 31, 2000

	•	········	2000			
	В	udget	 Actual	Variance Favorable (Unfavorable)		1999 Actual
REVENUES:				()		
Intergovernmental revenues:						
Federal grantor agencies	\$	22,126	\$ 12,383	\$ (9,743)	\$	11,383
State grants and shared revenues			35	35		
Total intergovernmental revenues		22,126	 12,418	(9,708)		11,383
Interest			 53	53		68
Total revenues		22,126	 12,471	(9,655)		11,451
CURRENT EXPENDITURES:						
General government:						
Attorney		999	321	678		417
Coordinator-communications		479	14	465		115
Coordinator-Finance		134	108	26		122
Coordinator-Licenses and consumer services		2,104	1,572	532		1,821
Planning		33	9	24		-
Miscellaneous		3,530	 513	3,017		295
Total general government		7,279	 2,537	4,742		2,770
Public safety:						
Fire		1,225	29	1,196		25
Police		4,652	2,399	2,253		2,708
Total public safety		5,877	 2,428	3,449	-	2,733
Highways and streets-Public works		521	 109	412		
Health and welfare:						
Health and family support		12,387	 6,205	6,182		5,635
Total expenditures		26,064	 11,279	14,785		11,138
Excess (deficiency) of revenues over						
(under) expenditures		(3,938)	 1,192	(5,130)		313
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds		-	71	71		155
Operating transfers (to) other funds		(3,426)	(1,263)			(468)
Total other financing sources (uses)		(3,426)	 (1,192)	2,234		(313)
Excess (deficiency) of revenues and other financing source over (under) expenditures and other financing uses	ces	(7,364)	-	7,364		-
Fund balance - January 1		-	 -	<u> </u>		
Fund balance - December 31	\$	(7,364)	\$ _	\$ 7,364	\$	



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·	2	1999		
ASSETS				
Cash and cash equivalents	\$	1,303	\$ 1,271	
Deposits with fiscal agents		-	-	
Fund investments		-	-	
Investments with trustees		-	-	
Receivables:				
Accounts - net		593	433	
Taxes:				
Current		-	-	
Delinquent		-	-	
Loans		-	-	
Intergovernmental		1,672	932	
Due from other funds		7	4	
Interfund loans receivable		525	1,030	
Advances to other funds		-	-	
Inventories		-	-	
Prepaid items		5	1	
Total assets	\$	4,105	\$ 3,671	
LIABILITIES AND FUND BALANCES				
Liabilities:	_			
Salaries payable	\$	93	\$ 75	
Accounts payable		812	773	
Intergovernmental payable		-	22	
Due to other funds		229	204	
Due to component units		60	60	
Interfund loans payable		-	-	
Deposits held for others		-	-	
Advances from other funds			-	
Deferred revenue		2,600	2,135	
Total liabilities		3,794	3,269	
Fund balances:				
Reserved for:				
Encumbrances		-	-	
Prepaid items		5	l	
Loans		-	-	
Advances		-	-	
Future contingencies		-	-	
Unreserved:				
Designated for:				
Neighborhood early learning centers		-	-	
Urban renewal projects		-	-	
Undesignated	<u></u>	306	401_	
Total fund balances		311	402	
Total liabilities and fund balances	\$	4,105	\$ 3,671	

GRANTS-OTHER SPECIAL REVENUE FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL For the fiscal year ended December 31, 2000

For the fiscal year ended December 31, 2000	2000					(III I llousalius)
		Budget Actual			Variance Favorable (Unfavorable)	1999 Actual
REVENUES:						
Taxes	_\$	55	\$	64	\$ 9	\$ 32
Intergovernmental revenues:						
Federal grantor agencies		3		-	(3)	
State grants and shared revenues		19,713		7,384	(12,329)	7,623
Other local grants		1,048		976	(72)	2,050
Total intergovernmental revenues		20,764		8,360	(12,404)	9,784
Charges for services and sales	-	-			-	399
Interest		-		52	52	82
Miscellaneous revenues:						
Private contributions		288		227	(61)	61
Loan recapture		-		54	54	44
Other		-		386	386	94
Total miscellaneous revenues		288		667	379	199
Total revenues		21,107		9,143	(11,964)	10,496
CURRENT EXPENDITURES:						
General government:						
Attorney		387		278	109	114
Coordinator		625		313	312	118
Coordinator-Finance		72		63	9	55
Coordinator-Human resouces		12		6	6	9
Coordinator-Licenses and consumer services		33		13	20	7
Planning		744		146	598	3
Miscellaneous		2,765		852	1,913	2,637
Total General government		4,638		1,671	2,967	2,943
Public safety:						
Fire		-		-	-	3
Police		1,016	<u> </u>	509	507	794
Total public safety		1,016		509	507	797
Highways and streets-Public works		161			161	19
Health and welfare		17,868		7,234	10,634	6,427
						(continued)

GRANTS-OTHER SPECIAL REVENUE FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL For the fiscal year ended December 31, 2000

CITY OF MINNEAPOLIS, MINNESOTA
Statement B-20
(Continued)
(In Thousands)

	Budget	Actual	Variance Favorable (Unfavorable)	1999 Actual
Economic development:				
Convention and visitors association:	10		10	
Total expenditures	23,693	9,414	14,279	10,186
Excess (deficiency) of revenues over (under) expenditures	(2,586)	(271)	2,315	310
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds	424	288	(136)	199
Operating transfers (to) other funds	(5,088)	(108)	4,980	(420)
Transfers to component units	-	-	<u>-</u>	(21)
Total other financing sources (uses)	(4,664)	180	4,844	(242)
Excess (deficiency) of revenues and other financing sources				
over (under) expenditures and other financing uses	(7,250)	(91)	7,159	68
Fund balance - January 1	402	402		334
Fund balance - December 31	\$ (6,848) \$	311	\$ 7,159 \$	402

MUNICIPAL BUILDING COMMISSION SPECIAL REVENUE FUND COMBINING BALANCE SHEET December 31, 2000

•	2000	1999			
ASSETS	 				
Cash and cash equivalents	\$ 1,506	\$	1,603		
Deposits with fiscal agents	-		-		
Fund investments	-		-		
Investments with trustees	-		-		
Receivables:					
Accounts - net	477		462		
Taxes:					
Current	4		17		
Delinquent	42		49		
Loans	-		-		
Intergovernmental	-		-		
Due from other funds	-		-		
Interfund loans receivable	10		75		
Advances to other funds	-		-		
Inventories	-		-		
Prepaid items	 				
Total assets	\$ 2,039	\$	2,206		
LIABILITIES AND FUND BALANCES					
Liabilities:					
Salaries payable	149		126		
Accounts payable	429		570		
Intergovernmental payable	-		-		
Due to other funds	-		-		
Due to component units	-		-		
Interfund loans payable	-		-		
Deposits held for others	-		-		
Advances from other funds	-		-		
Deferred revenue	 42		49		
Total liabilities	 620		745		
Fund balances:					
Reserved for:					
Encumbrances	-		52		
Prepaid items	-		-		
Loans	-		•		
Advances	-		-		
Future contingencies			-		
Unreserved:					
Designated for:	-				
Neighborhood early learning centers	-		-		
Urban renewal projects	-		-		
Undesignated	 1,419	·	1,409		
Total fund balances	 1,419		1,461		
Total liabilities and fund balances	\$ 2,039	\$	2,206		

MUNICIPAL BUILDING COMMISSION SPECIAL REVENUE FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

CITY OF MINNEAPOLIS, MINNESOTA
Statement B-22

For the fiscal year ended December 31, 2000

For the fiscal year ended December 52, 2000		2000					T Housands)	
	E	Budget Actua			Variance Favorable (Unfavorable)	• 	1999 Actual	
REVENUES:								
Taxes:								
General property tax	\$	2,020	\$	2,037	\$ 17	\$	1,996	
Property tax increment		-		26	26		12	
Fiscal disparities		364		363	(1)		367	
Total taxes		2,384		2,426	42		2,375	
Intergovernmental revenues:								
State grants and shared revenues		872		875	3		847	
Charges for services and sales		3,161		3,065	(96)		2,657	
Miscellaneous revenues:								
Rents and commissions		69		70	1		67	
Other		2		1	(1)		4	
Total miscellaneous revenues		71		71	-		71	
Total revenues		6,488		6,437	(51)		5,950	
CURRENT EXPENDITURES:								
General government		6,573		6,479	(94)		5,491	
Total expenditures		6,573		6,479	(94)		5,491	
Excess of revenues over (under) expenditures		(85)		(42)	43		459	
Fund balance - January 1		1,461		1,461			1,002	
Fund balance - December 31	\$	1,376	\$	1,419	\$ 43	\$	1,461	

POLICE SPECIAL REVENUE FUND COMBINING BALANCE SHEET December 31, 2000

	2		1999		
ASSETS					
Cash and cash equivalents	\$	426	\$	537	
Deposits with fiscal agents	Ψ		Ψ	-	
Fund investments		_		_	
Investments with trustees		_		_	
Receivables:					
Accounts - net		22		39	
Taxes:				3,	
Current		_		_	
Delinquent	•	_		_	
Loans		_		_	
		-			
Intergovernmental Due from other funds		-		-	
Interfund loans receivable		-		-	
Advances to other funds		-		· -	
Inventories		-		-	
Prepaid items		-		-	
Total assets	\$	448	\$	576	
Total assets	<u> </u>	770	Ψ	370	
LIABILITIES AND FUND BALANCES					
Liabilities:					
Salaries payable	\$	33	\$	18	
Accounts payable		79		90	
Intergovernmental payable		-		2	
Due to other funds		-		-	
Due to component units		-		-	
Interfund loans payable		-		-	
Deposits held for others		37		115	
Advances from other funds		-		-	
Deferred revenue		-		-	
Total liabilities		149		225	
Fund balances:					
Reserved for:				_	
Encumbrances		-		2	
Prepaid items		-		-	
Loans		-		-	
Advances		-		-	
Future contingencies		-		-	
Unreserved:					
Designated for:					
Neighborhood early learning centers		-		-	
Urban renewal projects		-		-	
Undesignated		299		349	
Total fund balances		299		351	
Total liabilities and fund balances	\$	448	\$	576	

POLICE SPECIAL REVENUE FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the fiscal year ended December 31, 2000

			2000			
			Variance	,		
				Favorable		1999
•		Budget	Actual	(Unfavorable)		Actual
REVENUES:						
Lawful gambling tax	\$	340 \$	351	\$ 11	\$.	319
Miscellaneous licenses and permits		200	186	(14)		130
Fines and forfeits		550	690	140		508
Miscellaneous revenues:		-	114	114		37
Total revenues		1,090	1,341	251		994
CURRENT EXPENDITURES:						
General government: Coordinator - Finance		1	-	1		1
Public safety: Police		1,366	1,322	44		1,234
Total expenditures		1,367	1,322	45		1,235
Excess of revenues over (under) expenditures		(277)	19	296		(241)
OTHER FINANCING SOURCES (USES):						
Operating transfers (to) other funds		(71)	(71)	-		(70)
Excess (deficiency) of revenues and other financing sources	5					
over (under) expenditures and other financing uses		(348)	(52)	296		(311)
Fund balance - January 1		351	351			662
Fund balance - December 31	\$	3 \$	299	\$ 296	\$	351



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